

Title 28-A: LIQUORS
Chapter 51: CERTIFICATE OF APPROVAL HOLDERS

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Maine Revised Statutes
Title 28-A: LIQUORS
Chapter 51: CERTIFICATE OF APPROVAL HOLDERS

Subchapter 1: GENERAL PROVISIONS

§1351. CERTIFICATE OF APPROVAL

1. Certificate of approval required. All in-state manufacturers, out-of-state manufacturers and out-of-state wholesalers must obtain a certificate of approval from the bureau.

[1997, c. 373, §112 (AMD) .]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1997, c. 373, §112 (AMD).

Subchapter 2: MANUFACTURERS

§1355. MANUFACTURER LICENSES

(REPEALED)

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1987, c. 248, (AMD). 1987, c. 342, §107 (RPR). 1987, c. 623, §15 (RPR). 1993, c. 60, §1 (AMD). 1993, c. 542, §§1,2 (AMD). 1993, c. 730, §46 (AMD). 1997, c. 373, §113 (AMD). 1999, c. 275, §2 (AMD). 1999, c. 535, §6 (AMD). 1999, c. 790, §A34 (AMD). 2001, c. 236, §§1,2 (AMD). 2001, c. 501, §§1,2 (AMD). 2005, c. 377, §1 (AMD). 2009, c. 167, §1 (AMD). 2011, c. 48, §1 (AMD). 2011, c. 62, §§1, 2 (AMD). 2011, c. 280, §2 (AMD). 2011, c. 629, §21 (RP).

§1355-A. MANUFACTURER LICENSES

1. Issuance of licenses. The bureau may issue manufacturer licenses to distill, rectify, brew or bottle spirits, wine or malt liquor to distillers, rectifiers, brewers, bottlers and wineries operating under federal law and federal supervision.

[2011, c. 629, §22 (NEW) .]

2. Manufacturers. The following provisions apply to brewery, small brewery, winery, small winery, distillery and small distillery licensees.

A. A licensee may permit sampling of the liquor product on the premises:

- (1) By employees for the purpose of quality control of the product;
- (2) By wholesalers for the purpose of determining whether to carry the product as a wholesale product if the holder of the license pays the excise tax on the product sampled according to section 1652; and
- (3) By the public if the holder of the license pays the excise tax on the product sampled according to section 1652. [2011, c. 629, §22 (NEW) .]

B. A licensee under this section may serve to the public complimentary samples of liquor produced by the licensee at the licensed premises where liquor is produced by the licensee. [2011, c. 629, §22 (NEW).]

C. A licensee under this section may sell to nonlicensees during regular business hours from the licensed premises where liquor is produced by the licensee liquor produced by the bottle, by the case or in bulk for consumption off the licensed premises. Spirits sold by distillers and small distillers in accordance with this paragraph must be first sold to the State, subject to the listing, pricing and distribution provisions of this Title. [2011, c. 629, §22 (NEW).]

D. A licensee under this section may sell from the licensed premises where liquor is produced by the licensee liquor produced by the licensee for consumption off the licensed premises. [2011, c. 629, §22 (NEW).]

E. A licensee may serve complimentary samples of liquor on Sunday after the hour of 9 a.m. and may sell liquor on Sunday after the hour of 9 a.m. if the municipality in which the licensed premises is located has authorized the sale of liquor on Sunday for consumption off the premises under chapter 5. [2011, c. 629, §22 (NEW).]

F. A licensee may charge for samples or shall otherwise comply with the conditions in paragraph E. Each sample poured is subject to a charge in an amount determined by the licensee and is subject to the sales tax on liquor under Title 36, section 1811. A licensee shall maintain a record of liquor samples subject to a charge and maintain those records for a period of 2 years. [2011, c. 629, §22 (NEW).]

G. A licensee that is a brewery or small brewery may sell on the premises during regular business hours and within the hours of legal sale to nonlicensees liquor produced at the licensed premises. The volume of the package may not exceed 15.5 gallons and must be consumed off the premises. The sale of packages described in this paragraph must comply with keg tagging requirements provided in section 714. Each licensee shall submit a monthly report to its wholesaler detailing sales made directly from the premises. The wholesaler shall calculate the fees for any bottle deposit and submit an invoice to the licensee for expenses associated with the requirements prescribed in Title 32, chapter 28 including the retailer handling fee, state container deposit and a mutually agreed-upon pick-up fee. [2011, c. 629, §22 (NEW).]

H. A small winery or small brewery licensee shall keep and maintain complete records on all sales to a retail licensee. [2011, c. 629, §22 (NEW).]

I. A licensee may be issued one retail license under chapter 43 per licensed location for the sale of liquor to be consumed on the premises at the retail premises.

(1) The retail license must be held exclusively by the holder of the brewery, small brewery, winery, small winery, distillery or small distillery license.

(2) The retail license authorizes the sale of products of the brewery, small brewery, winery, small winery, distillery or small distillery, in addition to other liquor permitted to be sold under the retail license, to be consumed on the premises.

(3) All records related to activities under a manufacturer license issued under this section must be kept separate from records related to the retail license.

(4) A distillery or small distillery must meet the requirements of subsection 5, paragraph E. [2011, c. 629, §22 (NEW).]

J. A licensee may display up to 25 bottles of liquor produced by the licensee in a window of the location under paragraph D where liquor is sold for consumption off the licensed premises. Locations licensed under subsection 4, paragraph B, subparagraph (2) or subsection 5, paragraph B, subparagraph (3) may also display up to 25 bottles of liquor produced by the licensee. [2011, c. 629, §22 (NEW).]

[2011, c. 629, §22 (NEW).]

3. Breweries; small breweries. Except as otherwise provided in this section, the following provisions apply to breweries and small breweries.

A. A holder of a brewery license may produce more than 50,000 gallons of malt liquor per year. [2011, c. 629, §22 (NEW) .]

B. A holder of a small brewery license may produce not more than 50,000 gallons of malt liquor per year.

(1) Upon application by a holder of a small brewery license whose brewery has produced malt liquor in an amount that exceeds 50,000 gallons in one year, the bureau may renew that holder's small brewery license for only one additional year.

(2) A holder of a small brewery license may sell or deliver its products to licensed retailers or wholesalers. The licensee may sell, on the premises for consumption off the premises, malt liquor produced at the licensed premises by the bottle, by the case or in bulk to licensed retailers, including, but not limited to, off-premises retail licensees, restaurants and clubs. Notwithstanding section 1361, the holder of a small brewery license may sell its products directly to a retail licensee under this paragraph without selling to a wholesale licensee. [2011, c. 629, §22 (NEW) .]

C. Notwithstanding any other provision of this Title, a brewery or small brewery licensed in accordance with this section may sell from the establishment at the site of the brewery licensed for the sale of alcoholic beverages to be consumed on the premises malt liquor to be consumed off the premises under the conditions specified in this paragraph.

(1) Only malt liquor brewed at the brewery where the on-premises establishment is licensed may be sold at the on-premises establishment.

(2) Malt liquor must be dispensed in bottles provided by and with labels unique to the brewery of 32 to 64 ounces in volume.

(3) No more than 6 bottles may be prefilled at any one time.

(4) A deposit may be charged per bottle. Bottles sold under this paragraph are not subject to Title 32, chapter 28.

(5) The bottle in which the malt liquor is dispensed must be sealed by the licensee with a seal that is tamper-evident.

(6) Malt liquor dispensed in accordance with this paragraph must be consumed off the premises.

(7) All sales of malt liquor from the on-premises establishment for off-premises consumption must be accompanied by a sales receipt with a time stamp that indicates time of purchase.

(8) Sale of malt liquor from the on-premises establishment for off-premises consumption may not be made after 10:00 p.m.

The bureau may adopt rules to enforce this paragraph. Rules adopted in accordance with this paragraph are routine technical rules in accordance with Title 5, chapter 375, subchapter 2-A. [2011, c. 629, §22 (NEW) .]

[2011, c. 629, §22 (NEW) .]

4. Wineries; small wineries. Except as otherwise provided in this section, the following provisions apply to wineries and small wineries.

A. A holder of a winery license may produce more than 50,000 gallons per year of wines, sparkling wines and fortified wines. [2011, c. 629, §22 (NEW) .]

B. A holder of a small winery license may produce not more than 50,000 gallons per year of wines, sparkling wines and fortified wines.

(1) A holder of a small winery license may sell or deliver its products to licensed retailers or wholesalers. The licensee may sell, on the premises for consumption off the premises, wine produced at the licensed premises by the bottle, by the case or in bulk to licensed retailers, including, but not limited to, off-premises retail licensees, restaurants and clubs. Notwithstanding section 1361, the licensee may sell its products directly to a retail licensee under this paragraph without selling to a wholesale licensee.

(2) A holder of a small winery license, upon application to and approval of the bureau and payment of the license fees, may obtain licenses for off-premises consumption for up to 2 additional locations other than the location of the in-state manufacturer licensed under this section. The holder of the licenses is not required to conduct any bottling or production at the additional licensed locations but may conduct all activities permitted by this section at the additional licensed locations. [2011, c. 629, §22 (NEW) .]

C. A holder of a winery or small winery license may fortify wine produced by the winery license holder and import spirits solely for this purpose.

(1) If a small winery license holder produces fortified wine pursuant to this paragraph, the combined total of wine, sparkling wine and fortified wine produced at the small winery may not exceed 50,000 gallons per year. [2011, c. 629, §22 (NEW) .]

For purposes of this subsection, "fortified wine" means wine to which spirits have been added as long as the resulting liquor does not exceed 24% alcohol by volume.

[2011, c. 629, §22 (NEW) .]

5. Distilleries; small distilleries. Except as otherwise provided in this section, the following provisions apply to distilleries and small distilleries.

A. A holder of a distillery license may distill, rectify, blend and bottle more than 50,000 gallons of spirits per year. [2011, c. 629, §22 (NEW) .]

B. A holder of a small distillery license may distill, rectify, blend and bottle not more than 50,000 gallons of spirits per year.

(1) The small distillery off-premises license fee is \$100.

(2) Upon application by a holder of a small distillery license whose distillery has produced spirits in an amount that exceeds 50,000 gallons in one year, the bureau may renew that holder's small distillery license for only one additional year.

(3) A holder of a small distillery license, upon application to and approval of the bureau and payment of the license fees, may obtain licenses for off-premises consumption for up to 2 additional locations other than the location of the in-state manufacturer licensed under this section. The holder of the licenses is not required to conduct any bottling or production at the additional licensed locations but may conduct all activities permitted by this section at the additional licensed locations. [2011, c. 629, §22 (NEW) .]

C. To be eligible for a distillery or small distillery license, a person must hold a basic permit for distilling, rectifying, blending and bottling spirits from the United States Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau. [2011, c. 629, §22 (NEW) .]

D. Spirits produced by a holder of a distillery or small distillery license must be sold to the State and are subject to the listing, pricing and distribution provisions of this Title. [2011, c. 629, §22 (NEW) .]

E. A holder of a distillery or small distillery license may be issued one license under chapter 43 per distillery location for a connected establishment for the sale of liquor to be consumed on the premises at the distillery.

(1) For the purposes of this paragraph, "connected establishment" means a Class A restaurant or a Class A restaurant/lounge that is owned exclusively by the holder of the in-state manufacturer license.

(2) All records of the manufacturer license must be kept separate from the records of the retail licensee. [2011, c. 629, §22 (NEW).]

F. A distillery or small distillery may provide samples to the public of liquors produced by the distillery that have been sold to the State in accordance with paragraph D and repurchased by the distillery or small distillery. [2011, c. 629, §22 (NEW).]

G. Notwithstanding paragraph D, a holder of a small distillery license that produces less than 25,000 gallons of spirits annually and is licensed under paragraph B, subparagraph (3) to operate a retail location for off-premises consumption may pay the alcohol bureau the difference between the distillery's price charged to the alcohol bureau and the discounted list price charged by the bureau when a distillery purchases its own spirits to be sold at retail from its off-premises location. The alcohol bureau shall establish a procedure to allow a distillery to purchase spirits produced by the distillery for sale at a retail location as described in this paragraph. [2013, c. 359, §1 (NEW).]

[2013, c. 359, §1 (AMD).]

6. Tenant brewer. Except as otherwise provided, the following provisions apply to a tenant brewer license under which the holder of a tenant brewer license may produce malt liquor at the manufacturing facility of another brewer, referred to in this subsection as "the host brewer," licensed by the bureau under subsection 3.

A. To be eligible for a tenant brewer license, a person must submit an application to the bureau in a manner prescribed by the bureau and hold a brewer's notice approved by the United States Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau, that authorizes a tenant brewer to use the facilities and equipment of a host brewer. [2013, c. 345, §4 (NEW).]

B. A tenant brewer is subject to the same requirements regarding production of malt liquor as if the tenant brewer conducted its manufacturing on its own premises independently. [2013, c. 345, §4 (NEW).]

C. A tenant brewer is not eligible for privileges provided in subsection 2 except for sampling described by paragraph A, subparagraphs (1) and (2). [2013, c. 345, §4 (NEW).]

D. A tenant brewer is governed by the provisions of subsection 3 except for the privileges granted under paragraph C. [2013, c. 345, §4 (NEW).]

E. A tenant brewer may not brew or produce malt liquor for another brewer or certificate of approval holder. [2013, c. 345, §4 (NEW).]

F. A tenant brewer shall ensure that the tenant brewer maintains control of the raw ingredients used to manufacture the tenant brewer's product. [2013, c. 345, §4 (NEW).]

G. Only one tenant brewer license may be issued per host brewer licensed under subsection 3. [2013, c. 345, §4 (NEW).]

H. The bureau may require a tenant brewer to maintain a record or log indicating which equipment is being used at any time by the tenant brewer in the production of malt liquor and which employees are working on production of the tenant brewer's product. [2013, c. 345, §4 (NEW).]

I. The bureau shall require that reports from a tenant brewer be submitted in a manner similar to the manner in which a brewer licensed under subsection 3 submits reports. The bureau shall also require a tenant brewer to submit copies of reports required of holders of an approved brewer's notice issued by the United States Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau authorizing the tenant brewer to engage in an alternating proprietorship. [2013, c. 345, §4 (NEW).]

[2013, c. 345, §4 (NEW) .]

SECTION HISTORY

2011, c. 629, §22 (NEW). 2013, c. 345, §4 (AMD). 2013, c. 359, §1 (AMD).

§1356. ILLEGAL MANUFACTURE

1. Illegal manufacture; penalty. Any person not licensed by the bureau who manufactures for sale any liquor, and any person who sells any liquor manufactured by that person without a license in the State, commits a Class E crime.

[1997, c. 373, §114 (AMD) .]

2. Seizure and libeling of equipment and materials.

[1987, c. 342, §108 (RP) .]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1987, c. 342, §108 (AMD). 1997, c. 373, §114 (AMD).

Subchapter 3: MALT LIQUOR AND WINE

§1361. CERTIFICATE OF APPROVAL

1. Certificate of approval required. No manufacturer or foreign wholesaler of malt liquor or wine may hold for sale, sell or offer for sale in intrastate commerce, or transport or cause to be transported into the State for resale, any malt liquor or wine unless the manufacturer or foreign wholesaler has obtained from the bureau a certificate of approval.

[1997, c. 373, §115 (AMD) .]

2. Fee for certificate of approval. The fee for a certificate of approval is \$1,000 per year for malt liquor only and \$1,000 for wine only, except that the fee for a manufacturer or foreign wholesaler of wine or malt liquor who ships 120 gallons of wine or malt liquor or less per year is \$100. Payment of the fee must accompany the application for the certificate.

[2013, c. 531, §5 (AMD) .]

3. Conditions on certificate of approval. The certificate of approval is subject to the laws of the State and the rules of the bureau.

A. Any violation of the rules of the bureau is ground for suspension or revocation of the certificate at the discretion of the District Court Judge. [1997, c. 373, §115 (AMD); 1999, c. 547, Pt. B, §78 (AMD); 1999, c. 547, Pt. B, §80 (AFF).]

[1997, c. 373, §115 (AMD); 1999, c. 547, Pt. B, §78 (AMD); 1999, c. 547, Pt. B, §80 (AFF) .]

4. No sales of malt liquor or wine to person without wholesale license. No certificate of approval holder, except a small brewery or small winery licensee allowed to sell directly to retailers, may sell or cause to be transported into the State any malt liquor or wine to any person to whom a Maine wholesale license has not been issued by the bureau. Malt liquor or wine must be delivered to the place of business of the wholesaler as shown in the wholesaler's license, must be unloaded and inventoried at the wholesaler's premises upon the wholesaler's receipt of the shipment and must come to rest before delivery is made to any retailer to enable the bureau to inspect and inventory wholesale warehouses for the purpose of verifying taxes that are required to be paid on malt liquor and wine purchased by importers.

[2011, c. 629, §23 (AMD) .]

5. No exclusivity agreement. No certificate of approval holder may make it a condition in selling malt liquor or wine to any wholesale licensee that the wholesale licensee may not sell malt liquor or wine manufactured or sold by other manufacturers or foreign wholesalers.

[1987, c. 45, Pt. A, §4 (NEW) .]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1993, c. 507, §1 (AMD). 1997, c. 373, §§115,116 (AMD). 1999, c. 547, §B78 (AMD). 1999, c. 547, §B80 (AFF). 2001, c. 20, §1 (AMD). 2005, c. 683, §A46 (AMD). 2007, c. 539, Pt. QQQ, §1 (AMD). 2011, c. 629, §23 (AMD). 2013, c. 531, §5 (AMD).

§1362. DISPOSAL OF FEES

The bureau shall deposit the fees collected under section 1361 to the credit of the General Fund.
[1997, c. 373, §117 (AMD).]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1997, c. 373, §117 (AMD).

§1363. MANUFACTURE OF MALT LIQUOR OR TABLE WINE; CREDIT; FURNISHING MATERIALS AND EQUIPMENT

1. Certificate of approval holder not interested in wholesale license. No officer, director or stockholder of a corporation which is the holder of a manufacturer's certificate of approval may be interested, either directly or indirectly, as a director, officer or stockholder in any other corporation which holds a wholesale license.

[1987, c. 45, Pt. A, §4 (NEW) .]

2. Loans by certificate of approval holder. Except as provided in paragraphs A and B, no manufacturer or certificate of approval holder may, either directly or indirectly, loan any money, credit or their equivalent to any wholesale licensee for equipping, fitting out, maintaining or conducting, either in whole or in part, a business establishment where malt liquor or wine is sold.

A. A certificate of approval holder may extend the usual and customary commercial credit for malt liquor or table wine sold and delivered. [1987, c. 45, Pt. A, §4 (NEW) .]

B. A manufacturer or holder of a certificate of approval may furnish a wholesale licensee materials and equipment for the use of the wholesale licensee or the wholesale licensee's employees, such as:

(1) Painting the wholesale licensee's vehicles;

(2) Supplying legal advertising signs used by the wholesale licensee in the course of the wholesale licensee's business; and

(3) Supplying uniforms for the employees of the wholesale licensee. [1997, c. 373, §118 (AMD).]

[1997, c. 373, §118 (AMD) .]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1997, c. 373, §118 (AMD).

§1364. INVOICES AND REPORTS

1. Furnish invoices. All certificate of approval holders shall promptly file with the bureau a copy of every invoice sent to wholesale licensees and the original copy of the Maine purchase order. The invoice must include the licensee's name and the purchase number.

[1997, c. 373, §119 (AMD) .]

2. File monthly reports. All certificate of approval holders shall furnish a monthly report on or before the 15th day of each calendar month in the form prescribed by the bureau.

[2011, c. 147, §1 (AMD) .]

3. Certification that excise tax paid. A certificate of approval holder may not ship or cause to be transported into the State any malt liquor or wine until the bureau has certified that:

A. The excise tax has been paid; or [1987, c. 45, Pt. A, §4 (NEW).]

B. The Maine wholesale licensee, to whom shipment is to be made, has filed a bond to guarantee payment of the excise tax as provided in section 1405. [1987, c. 45, Pt. A, §4 (NEW).]

[2011, c. 147, §1 (AMD) .]

4. Reports of low-alcohol spirits products. Each certificate of approval holder that manufactures low-alcohol spirits products shall submit to the bureau, on or before the 15th day of each calendar month, a form specifying the number of gallons of low-alcohol spirits product sold to wholesale licensees in the State with a copy of each invoice relating to each such sale.

[2011, c. 147, §1 (AMD) .]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1991, c. 528, §VV5 (AMD). 1991, c. 528, §RRR (AFF). 1991, c. 591, §VV5 (AMD). 1997, c. 373, §119 (AMD). 2011, c. 147, §1 (AMD).

§1365. LOW-ALCOHOL SPIRITS PRODUCT TAX

In addition to any tax paid under section 1652, each certificate of approval holder that manufactures low-alcohol spirits products shall pay a tax of 30¢ on each gallon of low-alcohol spirits product sold to a wholesale licensee in the State. In addition to the forms filed pursuant to section 1364, a certificate of approval holder that manufactures low-alcohol spirits products shall file with the bureau a monthly report on the number of gallons of low-alcohol spirits product sold to wholesale licensees in the State. The certificate of approval holder must enclose payment for the tax due under this section on the reported sales. [2013, c. 368, Pt. XXXX, §2 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF).]

SECTION HISTORY

1991, c. 528, §VV6 (NEW). 1991, c. 528, §RRR (AFF). 1991, c. 591, §VV6 (NEW). 1997, c. 373, §120 (AMD). 2013, c. 368, Pt. XXXX, §2 (AMD). 2013, c. 368, Pt. XXXX, §13 (AFF).

§1366. RETAIL SALES AT FARMERS' MARKET

1. Retail sales at farmers' market. A licensee under section 1355-A, subsection 3, paragraph B or subsection 4, paragraph B or an employee of the licensee who is at least 21 years of age may sell wine or malt liquor manufactured in the State by the licensee at a farmers' market pursuant to this section.

[2011, c. 629, §24 (AMD) .]

2. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Farmer" means a natural person who sells, with or without processing, agricultural products raised by the person on land in the State owned or leased by the person. [2011, c. 280, §3 (NEW).]

B. "Farmers' market" has the same meaning as in Title 7, section 415, subsection 1, paragraph B. [2011, c. 280, §3 (NEW).]

[2011, c. 280, §3 (NEW) .]

3. Conditions. A licensee under subsection 1 may sell wine or malt liquor at a farmers' market under the following conditions:

A. The licensee shall apply for and must have received authorization to sell at farmers' markets from the bureau and paid an annual fee of \$75. The application pursuant to this paragraph must be in a form determined by the bureau. The licensee shall submit the application at least 30 days prior to the date when wine or malt liquor is to be sold at a farmers' market; [2011, c. 280, §3 (NEW).]

B. Prior to each month during which the licensee wishes to sell at a farmers' market, the licensee shall provide to the bureau a list of the date, time and location of each farmers' market at which the licensee intends to sell and must receive approval from the bureau for that month; [2011, c. 280, §3 (NEW) .]

C. The farmers' market must consist of at least 6 separate stalls or booths that sell farm or food products, not including alcoholic beverages, and must be authorized by the bureau under subsection 4; [2011, c. 280, §3 (NEW).]

D. The stall or booth operated by the licensee at the farmers' market is considered part of the licensed premises of the licensee for purposes of this chapter; [2011, c. 280, §3 (NEW).]

E. All wine and malt liquor must be prepackaged and sold by the bottle or case; and [2011, c. 280, §3 (NEW) .]

F. Taste testing or sampling of wine and malt liquor is not permitted at the farmers' market. [2011, c. 280, §3 (NEW).]

[2011, c. 280, §3 (NEW) .]

4. Farmers' market authorization. At least 30 days prior to the sale of wine or malt liquor, a farmers' market must obtain municipal approval to sell wine and malt liquor under this section and apply for and receive authorization from the bureau for a licensee authorized under subsection 3, paragraph A to sell wine or malt liquor at the farmers' market. If the farmers' market is held on private property, the application must

include a written statement signed by the owner of the property permitting the sale of wine or malt liquor in accordance with this section. The bureau may request a diagram of the layout of the farmers' market. An application required by this subsection must be in a form determined by the bureau.

[2011, c. 280, §3 (NEW) .]

5. Rules. The bureau may adopt rules to carry out the purposes of this section. Rules adopted pursuant to this subsection are routine technical rules pursuant to Title 5, chapter 375, subchapter 2-A.

[2011, c. 280, §3 (NEW) .]

SECTION HISTORY

2011, c. 280, §3 (NEW). 2011, c. 629, §24 (AMD).

Subchapter 4: SPECIAL WAREHOUSES

§1371. SPECIAL WAREHOUSE STORAGE FACILITIES CONTROLLED BY CERTIFICATE OF APPROVAL HOLDER

1. Certificate of approval for special storage facilities. Notwithstanding the importation restrictions of sections 2073 and 2077, the bureau may issue certificates of approval authorizing the direct importation of malt liquor, wine or spirits from suppliers located in foreign countries or other states into special warehouse storage facilities located within the State that are under the direct supervision and control of the certificate of approval holder or into a public warehouse with the approval of the bureau.

[1997, c. 373, §121 (AMD) .]

2. Fee. The fee for a certificate of approval under this subsection is \$600 a year for malt liquor only, \$600 a year for wine only and \$600 a year for spirits only.

[1987, c. 45, Pt. A, §4 (NEW) .]

3. Stored liquor not subject to state liquor tax until withdrawn. Liquor stored in special warehouse storage facilities is not subject to state liquor taxes until it is withdrawn from the special warehouse storage facilities.

A. Malt liquor and wine withdrawn from the special warehouse storage facilities by Maine wholesale licensees immediately become subject to the same tax as malt liquor and wine imported into the State from out-of-state certificate of approval holders. The wholesale licensee shall withdraw the malt liquor and wine to be distributed in the State by the procedure established in sections 1404 and 1405. [2013, c. 368, Pt. XXXX, §3 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF).]

B. The bureau may withdraw spirits from special warehouse storage facilities. [1997, c. 373, §122 (AMD); 2013, c. 368, Pt. V, §61 (REV).]

C. Out-of-state purchasers authorized by the bureau may withdraw spirits, wine and malt liquor from special warehouse storage facilities. The authorization allows the out-of-state purchasers to directly transport the spirits, wine and malt liquor to the state border for delivery out-of-state. Products withdrawn by authorized out-of-state purchasers for delivery outside of the State are not subject to the state excise tax or premium. [1997, c. 373, §122 (AMD).]

[2013, c. 368, Pt. V, §61 (REV); 2013, c. 368, Pt. XXXX, §3 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF) .]

SECTION HISTORY

1987, c. 45, §A4 (NEW). 1989, c. 183, (AMD). 1997, c. 373, §§121,122 (AMD). 2013, c. 368, Pt. V, §61 (REV). 2013, c. 368, Pt. XXXX, §3 (AMD). 2013, c. 368, Pt. XXXX, §13 (AFF).

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